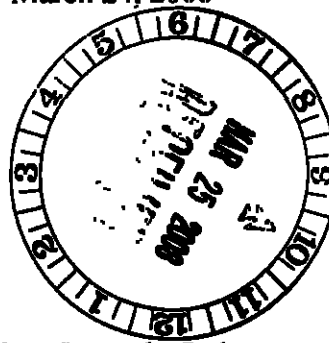


21962

March 24, 2008

VIA FIRST CLASS MAIL

Anne K. Quinlan, Acting Secretary
Surface Transportation Board
395 E Street, S W.
Washington, DC 20423-0001



Re: Finance Docket No. 35081
*Canadian Pacific Railway Company, et al — Control - Dakota,
Minnesota & Eastern Railroad Corp., et al*

Dear Acting Secretary Quinlan,

On November 30, 2007 and on behalf of Tyson Foods, Inc., I provided a verified statement in support of Canadian Pacific Railway's ("CP") acquisition of control of the Iowa, Chicago and Eastern Railroad and Dakota, Minnesota & Eastern Railroad. CP submitted that statement to the Surface Transportation Board ("STB") on December 5, 2007. Since that time, I have learned more about the transaction and wish to supplement my verified statement. Please find the attached "Supplemental Verified Statement" and please enter it into the record.

Sincerely:

A handwritten signature in black ink, appearing to read "John Grass".

John Grass

cc: Parties of Record

**SUPPLEMENTAL VERIFIED STATEMENT
Of John Grass
On behalf of
TYSON FOODS**

My name is John Grass. I am Vice President – Input Exposure, Management Desk, for Tyson Foods, Inc. (“Tyson”). On November 30, 2007 and on behalf of Tyson Foods, Inc., I provided a verified statement (“November 30 Statement”) in support of Canadian Pacific Railway’s (“CP”) acquisition of control of the Iowa, Chicago and Eastern Railroad (“IC&E”) and Dakota, Minnesota & Eastern Railroad (“DM&E”). CP submitted that statement to the Surface Transportation Board (“STB”) on December 5, 2007. Since that time, I have learned more about the transaction and wish to supplement my verified statement

As noted in my November 30 Statement, Tyson has multiple poultry feed mills in Arkansas, Oklahoma, and Mississippi. Those mills receive a substantial amount of their overall corn needs from The Kansas City Southern Railway Company (“KCSR”). All of that KCSR delivered corn comes from Iowa and Minnesota via IC&E origins pursuant to an agreement between IC&E and KCSR that allows KCSR to price and market the rail transportation component of the IC&E originated corn.

While Tyson continues to support CP’s acquisition of DM&E and IC&E, it is important that Tyson continue to receive corn from the Iowa and Minnesota origins via the KCSR. It is vital to Tyson’s long term planning and competitive position in the marketplace that this routing remains available for both the short-term and long-term. Any loss of those Iowa and Minnesota origins would require Tyson to receive corn from other KCSR origins, most likely Council Bluffs. This would result in Tyson having to

pay more for its grain because the delivered price is significantly more than the grain available from the DM&E and IC&E origins. Due to these concerns, Tyson would support any request by KCSR to ensure that its existing agreement with IC&E for Iowa and Minnesota originated corn remains viable for the long term.